



THE NAGDAR BITCH MARKET LISTING QUALIFICATIONS DEPARTMENT TIGETS HEAT RIVER, TROAD

HER KARLI MIT (DED)

Michael S. Emen Senior Vice President Listing Qualifications CERTINAS

1- 33612

By Facsimile and First Class Mail

August 6, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RECD S.E.C.

AUG 0 6 2007

**PROCESSED** 

AUG 0 8 2007

THOMSON FINANCIAL

Dear Ms. Peters:

This is to certify that on August 3, 2007 The Nasdaq Stock Market (the "Exchange") received from Masimo Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.001 par value per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

**END**